



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Paul B Episcopo
DOCKET NO.: 12-33577.001-R-1
PARCEL NO.: 17-03-105-018-0000

The parties of record before the Property Tax Appeal Board are Paul B Episcopo, the appellant, by attorney John P. Brady, of Thomas M. Tully & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 8,748
IMPR.: \$75,841
TOTAL: \$84,589

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is a 76 year-old, two-story dwelling of masonry construction. The parties differed as to the size of the living area. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has a 729 square foot site and is located at the common street address of 1349 North Astor Street, Chicago in North Chicago Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends a contention of law and assessment inequity as the bases of the appeal. In support of the contention of law, the appellant submitted a brief arguing that the subject contained 1,200 square feet of living area. Appended to the brief are: 1) a print-out from the Cook County Assessor website marked as Exhibit "A" disclosing the subject contained 1,534 square feet of living area for the 2011 assessment; 2) a Sidwell map marked as Exhibit "B,"

which the appellant asserted discloses the subject is located on an alley, not on Astor Street; 3) a print-out of the first page of a decision of the Board in docket #03-30564 marked as Exhibit "C" in which the Board disclosed the subject contained 1,200 square feet of living area. In support of the assessment inequity argument, the appellant submitted information on five suggested equity comparables. The appellant requested a total assessment reduction to \$61,788.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,589. The board of review disclosed the subject contained 1,534 square feet of living area. The subject property has an improvement assessment of \$75,841, or \$49.44 per square foot of living area when using the board of review's suggested improvement size. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables, each of which included sales data.

Conclusion of Law

The appellant contends the board of review's evidence disclosing the subject contains 1,534 square feet of living area is incorrect and that as a result, the subject is overvalued. When a contention of law pertaining to the market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's Exhibit "A" is not relevant to his argument that the subject's improvement size results in overvaluation. That print-out discloses the subject contained 1,534 square feet of living area in 2011, the very information submitted by the board of review in support of its argument for no reduction of the 2012 assessment. Exhibit "B," a Sidwell map disclosing the subject's location is on an alley, is illegible. Nevertheless, the appellant himself asserts the subject's address is on Astor Street in his Residential Appeal form PTAB1A and in his Grid Analysis, rather than on an alley. The appellant has not set forth evidence to prove that the subject's location on Astor Street is anything other than a common way to identify its location. The appellant has not submitted a market analysis or any other evidence that the subject's market value is diminished for being located on an alley. Exhibit "C," a print-out of the first page of the Board's 2003 decision, is not complete and offers no information as to the property characteristics of the subject, especially of the improvement size, in the 2012 lien year.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4, and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$17.81 to \$56.21 per square foot of living area. The subject's improvement assessment of \$49.44 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 23, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.